10

LAWS and ACTS

Paſt in the fourth and laſt Seſſion of the Second

PARLIAMENT

Of our moſt High and Dread Sovereign

CHARLES

The Second,
By the Grace of God, King of *Scotland*, *England*, *France*, and *Ireland*, Defender of the Faith:

Holden by his Grace *John* Duke of *Lauderdale*, Marqueſs of *March*, Earl of *Lauderdail*, Viſcount *Maitland*, Lord *Thirlſtane*, *Muſſilburgh*, and *Bolton*, &c. His *Majeſties* Commiſſioner, &c.

This Seſſion continued from the 12. of *Novemb.* 1673. to the 2. of *Decemb.* thereafter; and then being by His *Majeſties* Authority ſeveral times Adjourned:

The Parliament was by His *Majeſties* Royal Proclamation the 19. of *May*, 1674. Diſſolved.

EDINBURGH,
Re-printed by the *Heir* of *Andrew Anderſon*, Printer to His Moſt Sacred *Majeſty*: *Anno Dom.* 1677.

CUM PRIVILEGIO.

LAWS and ACTS past in the fourth and last Session of the second Parliament *of our most High and Dread Soveraign* CHARLES *the second, by the Grace of GOD, King of* Scotland, England, France *and* Ireland, *Defender of the Faith.*

ACT concerning the Pre-emption and Excise of Salt.

At *Edinburgh*, the 25. of *November*, 1673.

THE King's most Excellent *Majesty*, having, from the constant affection and care, which He hath alwayes had of the concerns of this His Ancient Kingdom, Resolved further to gratifie His good Subjects, by such Grants and publick Laws as He shall judge to conduce most for their good and advantage: And understanding by the prosecution and management of the Pre-emption of Salt within this Kingdom; that the same hath been occasion of trouble and burden to His Subjects, His *Majesty* doth therefore Annull and Discharge the said Pre-emption and all Pre-emptions of Salt in time coming, and Declares the same, and all Acts, Commissions, or other warrands whatsomever authorizing it, to be, from and after the first day of *Decemb.* this present year, one thousand six hundred and seventy three, vacated, void, and null. And in order thereunto, His *Majesty*, with advice and consent of His Estates of Parliament, doth hereby rescind, and annull all and sundry the contracts, which in prosecution of this pre-

emption were entred into by the Salt-masters, and these persons who, by warrand of the Comissioners of His *Majesties* Thesaury, contracted with them for the Sale of their Salt. And declares the saids Contracts and every of them to bevoid and null after the said first of *December* next to come: It is always hereby declared, that these Contracts are to stand good to all intents and purposes therein contained, for all the Salt that is or shall be made before the said first day of *December*. Likeas the King's *Majesty*, for the encouragement of the manufacture of Salt, and for the further ease of His good subjects, Doth hereby declare, all Salt made or to be made within this Kingdom, to be hencefurth free from payment of Excise. And further, His *Majesty*, with advice foresaid, allows the Importation of forraign Salt; And Statutes and Ordains, that ilk Boll of forraign Salt of *Linlithgow* measure, shal pay fourty shillings *Scots* of Excise, whether the Salt be employed on Fishes or not; and that Security shal be given at the entry of the Salt, that this Excise duty shall be compleatly payed within year and day after the importation thereof: And in consideration of the Exemption which the forraign Salt employed on Fishes had from Excise formerly; His *Majesty* Declares, That all exported Fishes, whether Herring, Salmond, or others, shal be in time coming free from the payment of Custom.

Likeas, His *Majesty*, with advice foresaid, doth Inhibit and Discharge the Collectors and Farmers of Excise upon any pretext, to give any ease or abatement of the said fourty shillings of Excise imposed upon ilk boll of forraign Salt, under the pain of deprivation, if they be Collectors, and the loss of the benefit of their Tack of the Excise, if they be farmers; and of such further punishment as the Lords of Exchequer shal think fit to inflict. And to the end it may be known, what quantities of forraign Salt are truly entered, His *Majesty*, with advice foresaid Ordains the several Collectors of Excise, from time to time, to make patent to any of the Owners of Salt, or these having their Warrand, their Books, in so far as concerns the entry of forraign Salt: And if the Salt-owners, or their Factors, shal find any quantity conceal'd or imbezeld, or that there is abatement given of the duty, they are hereby warranted to pursue the transgressors before the Lords of Exchequer: And shal have for their own use the equal half of the seisure-concealment, or abatement *respectivè*, which shal be so discovered by them. And His *Majesty* doth, with advice foresaid, Rescind and annul any former Acts of Parliament, or clauses therein, relating to the Excise of Salt, which are inconsistent with, and prejudicial unto the intent of this Act: and Declares, that so long as the Excise continues, this shall be the constant rule for regulating the Excise of Salt, and the custom thereof to continue as it is in the book of Rates.

ACT

ACT Concerning the importation and Exciſe of

BRANDY.

At *EDINBURGH*, the 1. of *December*, 1673.

THE King's *Majeſty*, having, upon good conſideration, thought fit to allow the Importation of Brandy, and Mum or Bremer-beer within this Kingdom; Doth therefore with advice and conſent of His Eſtates of Parliament, Reſcind and Annul all Acts of Parliament and Privy Council, Proclamations and other Warrands prohibiting the ſame. Likeas, His *Majeſty*, with advice foreſaid, Appoints every Tun of imported Brandy to be lyable in payment of fourſcore pounds Scots for cuſtome, without any defalcation, and ilk Scots pint of the ſame Brandy to be liable in the payment of ſix ſhillings Scots for Exciſe: And every barrel of the aforeſaid Mum, not exceeding twelve gallons to be lyable in thretty ſhillings Scots of cuſtome, and alſmuch for exciſe, which exciſe of Brandy and Mum; is to be raiſed in the ſeveral Shires and Burghs, where the ſame ſhal be retailed, by tapping and ſelling in ſmalls, and employed for the proportional relief of the annuity of Exciſe payble by the ſaids Shires and Burghs; and this cuſtome and exciſe to be lifted and payed conform to the Laws and Acts, made concerning Cuſtome and Exciſe *reſpectivè*.

ACT Concerning

APPAREL.

At *EDINBURGH*, the 2. of *December*, 1673.

THE King's *Majeſty*, conſidering that ſome difficulties have occured, concerning ſome expreſſions and qualifications mentioned in the Act made in the laſt Seſsion of Parliament, concerning Apparel, and that the Manufactur of whyt Lace or Pearling made of threed (whereby many poor people gain'd their lively-hood) was thereby much prejudged and impaired: For the clearing and remeed whereof; in time coming, His *Majeſty* hath thought fit, with advice and conſent of His Eſtates of Parliament, to Reſcind,

Diſcharge and Annul that part of the aforementioned Act for Apparel, concerning the allowance granted to the perſons thereby priviledged, to wear Velvet Satins, and other ſilk Stuffs, &c. And Declares, that now and in time coming, it ſhal be free to all and every perſon within this Kingdom, to wear all ſuch Silks, whyt Lace, Cloaths and others, in the ſame manner, and als freely as be the aforeſaid Act, they were allowed to be worn by the priviledged perſons therein mentioned: And that plain Satin Ribbons may be worn upon Apparel in the ſame manner as Taffitie Ribbons; Any thing in the ſaid Act to the contrair, notwithſtanding. Likeas, His *Majeſty*, with advice foreſaid, doth hereby Ratifie and renew the aforeſaid Act, paſt in the laſt Seſsion of Parliament, concerning *Apparel*, in all the other heads, clauſs and articles thereof, which are not by this Act innovat or diſcharged.

Act concerning the Impoſition on

TOBACCO.

At *EDINBURGH*, the 2. of *December*, 1673.

THE King's *Majeſty*, conſidering the prejudice that doth and may ariſe to the trade of Tobacco, be and upon occaſion of the late impoſition upon the Tobacco, and the gift of the ſame given under His *Majeſties* Great Seal, to Sir *John Nicolſon* of *Nicolſon*, of the date the ſecond of *December*, 1671. Therefore His *Majeſtie*, with advice and conſent of His Eſtates of Parliament, doth diſcharge the ſaid Impoſition upon the Tobacco. And declares the ſaid Impoſition, and Gift thereof granted to the ſaid Sir *John Nicolſon* to be void and extinct in all intents, as if the ſaid Impoſition and Gift had not been impoſed or granted. And His *Majeſty*, with conſent forſeſaid, doth allow the importing of Tobacco in all time coming free and without payment of any other Cuſtome and Impoſition but the ordinary Cuſtome: Conform to the book of Rates, And the Exciſe. It is alwayes Declared and Ordained, that ſuch ſums of money as have been payed to the ſaid Sir *John*, or to any perſon in his name, for and upon the account of the ſaid Impoſition, and all bands granted upon the account foreſaid, ſhal pertain to his *Majeſty*, and the ſaid Sir *John* ſhal be accountable for the ſaids ſums and ſhal be obliedged to deliver the ſaids Bands to the Lords of His *Majeſties* Theſaurie

Thesaurie for His *Majesties* use; Excepting alwayes, the Band given for the Tobacco, imported in the Ship called Whereof *John Philips* is Master, arrived at the Port of in the West, which His *Majesty* doth discharge, and Ordains, to be given back to those who granted the same: And sicklike, excepting any other Bands granted upon the account of the said Imposition, where the *Tobacco* is not vented, as to such proportions thereof, as the Merchands shal declare upon their Oath, are not sold by them, They alwayes paying the ordinary dues, *viz.* Custome conform to the book of Rates, and Excise. And His *Majesty*, with advice foresaid, doth hereby Declare all *Tobacco* already imported, to be free of the said imposition, where money hath not been payed, or Bands granted for the same, and discharges any arrestments laid thereon upon the account of the said Imposition.

A. Primerose, Cls. Reg.

E I N I S.